

Exhibit B

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**UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEVADA**

In re: USA COMMERCIAL MORTGAGE COMPANY, <div style="text-align: right;">Debtor.</div>	Case No. BK-S-06-10725 LBR Case No. BK-S-06-10726 LBR Case No. BK-S-06-10727 LBR Case No. BK-S-06-10728 LBR Case No. BK-S-06-10729 LBR Chapter 11 Jointly Administered Under Case No. BK-S-06-10725 LBR DECLARATION OF BORIS PISKUN IN SUPPORT OF MOTION OF COMPASS FINANCIAL PARTNERS LLC FOR ORDER PURSUANT 11 U.S.C. §§ 105 AND 1141 ENFORCING CONFIRMATION ORDER AND FOR CIVIL CONTEMPT SANCTIONS
In re: USA CAPITAL REALTY ADVISORS, LLC, <div style="text-align: right;">Debtor.</div>	
In re: USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC, <div style="text-align: right;">Debtor.</div>	
In re: USA CAPITAL FIRST TRUST DEED FUND, LLC, <div style="text-align: right;">Debtor.</div>	
In re: USA SECURITIES, LLC, <div style="text-align: right;">Debtor.</div>	
Affects: <input type="checkbox"/> All Debtors <input checked="" type="checkbox"/> USA Commercial Mortgage Company <input type="checkbox"/> USA Securities, LLC <input type="checkbox"/> USA Capital Realty Advisors, LLC <input type="checkbox"/> USA Capital Diversified Trust Deed Fund, LLC <input type="checkbox"/> USA First Trust Deed Fund, LLC	

I, BORIS PISKUN, hereby declare under penalty of perjury that the following is true and correct:

1. I am over 18 years of age, and I have personal knowledge of each of the facts stated in this declaration (“Declaration”), except where otherwise indicated below. If called as a witness, I could and would testify as to the matters set forth below based upon my personal knowledge, except where otherwise indicated below.

2. I am a Manager of Compass Financial Partners LLC, a Nevada limited liability company, an affiliate of Compass USA SPE LLC, a Delaware limited liability company (together, “Compass”), and am competent to testify with respect to the matters recited herein.

3. I submit this declaration in support of the motion (the “Motion”), dated May 25, 2007, of Compass for an Order pursuant to 11 U.S.C. §§ 105 and 1141 enforcing the Order Confirming the Debtors’ Third Amended Joint Chapter 11 Plan of Reorganization (the “Plan”), entered January 8, 2007 (the “Confirmation Order”), and for civil contempt sanctions. Unless otherwise defined herein, capitalized terms shall have the meanings ascribed to them in the Motion.

Educational and Professional Background

4. I hold a Bachelor of Arts degree from Columbia University. Prior to joining Compass, I was a founding principal of The Sunset Group LLC (“TSG”), a tax lien and distressed mortgage acquisition firm. Prior to founding TSG, I was employed at Société Générale, where I specialized in syndicated loan sales and trading.

Cangelosi and the LPG

5. Ms. Donna Cangelosi (“Cangelosi”) is the founder and chairperson of the Lenders Protection Group (the “LPG”). As the Court is aware, the LPG consists of a group of individual lenders (the “Direct Lenders”) under a portfolio of 65 loans (the “Loans”) that was

acquired by Compass pursuant to a sale of substantially all the assets of certain of the above-captioned debtors (the "Debtors").

6. Among its other activities, the LPG has created a website on which various statements concerning the Debtors, the Debtors' bankruptcy cases, the Court and Compass have been published. Copies of true and correct screenshots of the LPG website, <http://usacapitalendersprotectiongroup.com> (last visited May 21, 2007), are attached as Exhibit A.

7. Cangelosi has also published letters to members of the LPG and other Direct Lenders in which she disparages the Court, such as the letter to Direct Lenders entitled *This Mother's Day Weekend Marks the 2nd Annual Mother's Day Memo Regarding USA Capital* (the "Mother's Day Letter"). A true and correct copy of the Mother's Day Letter is attached hereto as Exhibit B.

8. The LPG has hosted regular conference calls for Direct Lenders. Compass, as a Direct Lender under certain Loans, has monitored several of the conference calls and has learned of the statements made by Cangelosi and others in the LPG. For example, despite entry of the Confirmation Order, the LPG continues to raise and discuss with Direct Lenders alleged pre-petition defaults under the Loan Servicing Agreements and steps the LPG intends to take against Compass on account of such alleged defaults. A true and correct copy of Compass's minutes of LPG conference calls is attached hereto as Exhibit C.

9. In addition to the conference calls, LPG organizes meetings, including eight meetings in three states this past weekend, to promote its strategy of removing Compass under the Loans. True and correct copies of emails from LPG members discussing LPG meetings are attached hereto as Exhibit D.

10. Even after Compass determined that its only option was to service the Loans from outside of Nevada and withdrew its application for a Nevada license, Cangelosi and the LPG continued to attempt to block Compass from servicing the Loans from outside the state. Cangelosi and the LPG, through emails and other communications, solicit and encourage Direct Lenders to contact the Commissioner of the MLD and petition him to influence Compass's ability to obtain a license outside of Nevada. True and correct copies of emails from LPG members soliciting Direct Lenders to contact the Commissioner of the MLD are attached as Exhibit E.

11. Cangelosi and the LPG supported the removal of Compass as the servicer in the one of the Loans commonly known as Fiesta Oak Valley (the "Fiesta Oak Valley Loan," and the Direct Lenders thereunder, the "Fiesta Lenders"), and indeed saw the dispute relating to that loan as the "test case" to determine whether Compass could be removed as servicer from more Loans based on alleged defaults that had existed as of the petition date in these chapter 11 cases. In a letter to other Direct Lenders regarding the attempt by the Fiesta Lenders to replace Compass with Vindrauga Corporation as servicer under the Fiesta Oak Valley Loan, Cangelosi stated that "[t]his was a great loan to test terminating Compass using the Process defined in the 'Confirmation Order.'" *See* Exhibit B hereto (Mother's Day Letter).

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

EXECUTED this 25th day of May 2007, at New York, New York.

A handwritten signature in black ink, appearing to read 'B. Piskun', written over a horizontal line.

Boris Piskun